

### Abstract of the Disclosure

A transcoding method and apparatus for converting a digital bitstream complying with a certain compression method into a digital bitstream complying with a different (or the same) compression method is provided. The transcoding apparatus performs conversion between compressed bitstreams having at least syntax elements and video elements corresponding to video data. The transcoding apparatus includes a decoder for reconstructing syntax elements and video elements from a first bitstream complying with a first compression method, an inverse quantizer for inverse-quantizing the video elements provided from the decoder according to the first compression method to reconstruct video data, a quantizer for requantizing the video data according to a second compression method, a syntax generator for mapping the syntax elements provided from the decoder to syntax elements complying with the second compression method, and an encoder for encoding the requantized video data (video elements complying with the second compression method) provided from the quantizer and the syntax elements provided from the syntax generator according to the second compression method, thereby outputting a second bitstream. The transcoding method facilitates the conversion between bitstreams complying with the same or different compression methods.